



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

WAC 458-30-280 "Notice to withdraw from classification"

Date last adopted: **11/5/95**

Reviewer: **Kim M. Qually**

Date review completed: **8/28/00**

Is this document being reviewed at this time because of a taxpayer or business association request? (If "YES", provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document:

The goal and purpose of WAC 458-30-280 is to explain the process to be followed when an owner of classified current use land wishes to withdraw, rather than remove, the land from classification. Land may not be withdrawn unless it has been classified for at least ten assessment years and the owner gives the assessor written notice two assessment years before he or she wishes to withdraw the land from classification. It also describes the action an assessor must take upon receiving a notice of withdrawal.

2. Need:

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.



RCW 84.34.070 requires that land remain classified under chapter 84.34 RCW from a minimum of ten years. After this initial ten-year period, an owner of classified land may submit a notice of request from withdrawal. If land is withdrawn, the owner pays 7 years of back taxes plus interest. If the land owner wants to remove the land from classification before ten years have passed or the owner wants the land to be immediately removed from classification, a twenty percent penalty is opposed, in addition to the 7 years of back taxes and interest. WAC 458-30-280 explains the circumstances under which withdrawal from classification may be requested. It also describes what the assessor must do when he or she receives a notice of withdrawal.

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

There are no ancillary documents related to this rule.

4. Clarity and Effectiveness:



YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

WAC 458-30-280 was amended in 1995. It is written in a clear and concise manner and is in the format now favored by DOR, which includes an introductory paragraph explaining the intended use of the rule. Because the rule was recently amended, its style and content were carefully reviewed in 1993-1994. The rule is written in a user-friendly manner.

The rule as written achieve its intent and purpose. DOR isn't aware of any problems created by the rule since it was adopted in 1995.

While there is no need to revise WAC 458-30-280 at this time, the information could be more effectively presented if it were incorporated into WAC 458-30-285 [Withdrawal from classification]. WAC 458-30-280 only contains 3 short paragraphs of information pertaining to withdrawals from current use classification, and doesn't really warrant a separate rule. It would be better for taxpayers and local taxing officials to have all information regarding withdrawals in one rule.

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If "no", identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain.

RCW 84.34.141 grants DOR the authority to adopt such rules and regulations as may be necessary or desirable to permit the effective administration of chapter



84.34 RCW relating to the Open Space Taxation (also known as “current use”) Program.

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

The current use program is administered at the local level by assessors, county and city legislative authorities, and county planning commissions. Local government and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

This is an interpretive rule that doesn’t impose any administrative burden on taxpayers not already imposed by the statutes of chapter 84.34 RCW.

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.

The rule applies uniformly to all landowners participating in the current use program established by chapter 84.34 RCW. Since the rule was adopted in 1995, no problems related to it has been brought to DOR’s attention.



9. LISTING OF DOCUMENTS REVIEWED:

Statute(s) Implemented:

RCW 84.34.070: Withdrawal from classification

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General's Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

None

10. Review Recommendation:

☐ Amend

☐ Repeal

☒ Leave as is

☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

WAC 458-30-280 is presently correct and there is no need for revision. However, as explained above, the information would be more effectively presented if it were incorporated into WAC 458-30-285 [Withdrawal from classification]. The content of WAC 458-30-280 doesn't really warrant a separate rule – it would be better for



taxpayers and local taxing officials to have all information regarding withdrawals in one rule.

11. Manager action: Date: _____

_____ Reviewed recommendation _____ Accepted recommendation

_____ Returned for further action

Comments: